

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Union Co-Clg Corner Joint Sch Dist (7950)

Union Co-Clg Corner Joint Sch Dist (7950)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$5,655,249	\$5,238,352	\$5,533,599	\$4,801,448	-4%	-13%
Group Health Insurance (222)	\$861,411	\$1,000,743	\$1,023,897	\$933,321	2%	-9%
Noncertified Salaries (120)	\$657,849	\$704,623	\$548,879	\$448,259	-9%	-18%
Operational Supplies (611)	\$233,418	\$565,685	\$239,169	\$375,063	13%	57%
Social Security-Certified Employee Retirement (212)	\$395,069	\$393,885	\$390,323	\$305,712	-6%	-22%
Teacher Retirement Fund, After 7-1-95 (216)	\$323,924	\$357,563	\$449,729	\$303,771	-2%	-32%
Computer Hardware (741)	\$306,818	\$235,004	\$388,541	\$270,299	-3%	-30%
Transfer Tuition to Other School Corporations Within the State (561)	\$306,703	\$465,341	\$437,067	\$211,596	-9%	-52%
Other Purchased Services (593)	\$86,058	\$124,733	\$191,533	\$112,279	7%	-41%
Severance/Early Retirement Pay (213)	\$134,177	\$142,123	\$169,787	\$102,108	-7%	-40%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$168,121	\$153,279	\$265,484	\$100,881	-12%	-62%
Pre-2008 object code - temporary salaries (header) (130)	\$250	\$0	\$7,915	\$87,405	332%	> 500%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$46,829	\$39,659	\$29,399	\$73,766	12%	151%
Travel (580)	\$14,707	\$38,757	\$43,371	\$49,429	35%	14%
Public Employees Retirement Fund (214)	\$30,815	\$34,451	\$39,410	\$29,280	-1%	-26%
Social Security-Noncertified Employee Retirement (211)	\$49,387	\$33,939	\$34,147	\$26,866	-14%	-21%
Library Books (640)	\$14,799	\$13,815	\$23,745	\$26,689	16%	12%
Equipment (730)	-\$11,318	\$12,042	\$4,719	\$20,077	N/A	325%
Purchased Property Services; Repairs and Maintenance Services (430)	\$14,791	\$23,178	\$23,473	\$18,967	6%	-19%
Connectivity (744)	\$20,361	\$98,855	\$11,474	\$12,169	-12%	6%
Group Life Insurance (221)	\$10,263	\$10,070	\$10,528	\$8,939	-3%	-15%
Licensed Employees Temporary Salaries (135)	\$90,914	\$83,144	\$68,564	\$7,431	-47%	-89%
Periodicals (650)	\$3,872	\$4,559	\$5,044	\$4,918	6%	-3%
Dues and Fees (810)	\$4,576	\$5,230	\$635	\$1,575	-23%	148%
Purchased Property Services; Construction Services (450)	\$2,641	\$302	\$0	\$878	-24%	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,734	\$0	\$0	\$357	-40%	N/A
Technology Related Professional Development (748)	\$0	\$143	\$0	\$0	N/A	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$7,381	\$14,029	\$0	\$0	-100%	N/A
Gasoline and Lubricants (613)	\$0	\$51	\$0	\$0	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$1,709	\$435	\$4,367	\$0	-100%	-100%
Purchased Professional and Technical Instruction Services (311)	\$0	-\$21,448	\$0	\$0	N/A	N/A
Student Academic Achievement Total	\$9,433,508	\$9,772,542	\$9,944,797	\$8,333,484	-3%	-16%
Student Instructional Support						
Certified Salaries (110)	\$1,085,759	\$1,127,387	\$1,122,461	\$1,187,546	2%	6%

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Union Co-Clg Corner Joint Sch Dist (7950)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Noncertified Salaries (120)	\$507,332	\$418,259	\$515,521	\$608,028	5%	18%
Group Health Insurance (222)	\$273,722	\$350,727	\$373,669	\$439,351	13%	18%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$0	\$0	\$0	\$173,582	N/A	N/A
Social Security-Certified Employee Retirement (212)	\$79,181	\$86,046	\$83,296	\$88,154	3%	6%
Teacher Retirement Fund, After 7-1-95 (216)	\$88,130	\$99,422	\$103,291	\$85,350	-1%	-17%
Operational Supplies (611)	\$39,656	\$48,676	\$52,931	\$60,467	11%	14%
Public Employees Retirement Fund (214)	\$45,492	\$52,276	\$68,860	\$59,105	7%	-14%
Social Security-Noncertified Employee Retirement (211)	\$36,335	\$30,200	\$36,490	\$44,398	5%	22%
Severance/Early Retirement Pay (213)	\$26,468	\$28,126	\$34,818	\$28,910	2%	-17%
Travel (580)	\$42,234	\$31,370	\$30,394	\$25,189	-12%	-17%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$10,158	\$5,343	\$11,531	\$13,343	7%	16%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$9,735	\$9,041	\$19,450	\$9,462	-1%	-51%
Other Purchased Professional and Technical Services (319)	\$14,185	\$13,151	\$5,175	\$6,306	-18%	22%
Purchased Property Services; Rentals (440)	\$4,666	\$4,554	\$4,954	\$4,456	-1%	-10%
Group Life Insurance (221)	\$3,252	\$3,392	\$3,474	\$3,910	5%	13%
Telephone (531)	\$6,486	\$2,995	\$3,070	\$2,535	-21%	-17%
Equipment (730)	\$10,561	\$16,765	\$163,155	\$2,182	-33%	-99%
Purchased Professional and Technical Pupil Services (313)	\$0	\$0	\$0	\$2,075	N/A	N/A
Dues and Fees (810)	-\$380	\$3,188	\$0	\$1,004	N/A	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,693	\$210	\$110	\$322	-34%	193%
Other General Supplies (615, 660 to 689)	\$193	\$265	\$424	\$125	-10%	-70%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$1,644	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$2,574	\$2,449	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$2,289,077	\$2,333,843	\$2,633,075	\$2,845,800	6%	8%
Overhead and Operational						
Noncertified Salaries (120)	\$1,177,174	\$1,195,410	\$1,205,221	\$1,236,267	1%	3%
Operational Supplies (611)	\$506,808	\$557,414	\$516,731	\$571,277	3%	11%
Light and Power - Other than Heating and Cooling (625)	\$484,973	\$415,338	\$481,541	\$529,989	2%	10%
Group Health Insurance (222)	\$381,471	\$350,448	\$351,185	\$400,651	1%	14%
Certified Salaries (110)	\$181,083	\$163,398	\$168,585	\$169,767	-2%	1%
Vehicles (731)	\$180,148	\$162,486	\$0	\$161,476	-3%	N/A
Gasoline and Lubricants (613)	\$89,476	\$106,271	\$130,615	\$160,273	16%	23%
Public Employees Retirement Fund (214)	\$106,781	\$121,271	\$162,026	\$149,869	9%	-8%
Purchased Property Services; Repairs and Maintenance Services (430)	\$94,438	\$137,842	\$102,674	\$141,649	11%	38%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$110,014	\$127,177	\$188,610	\$112,689	1%	-40%

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Union Co-Clg Corner Joint Sch Dist (7950)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Social Security-Noncertified Employee Retirement (211)	\$87,569	\$93,084	\$94,099	\$99,793	3%	6%
Heating and Cooling for Buildings - Gas (622)	\$88,499	\$72,401	\$87,540	\$88,244	0%	1%
Equipment (730)	\$32,321	\$52,466	\$205,917	\$55,516	14%	-73%
Workers Compensation Insurance (225)	\$49,282	\$50,902	\$46,935	\$44,687	-2%	-5%
Computer Hardware (741)	\$0	\$0	\$0	\$35,549	N/A	N/A
Utility Services Water and Sewage (411)	\$28,030	\$29,832	\$31,804	\$31,643	3%	-1%
Telephone (531)	\$31,068	\$50,739	\$24,757	\$24,303	-6%	-2%
Pre-2008 object code - temporary salaries (header) (130)	\$4,918	\$7,881	\$5,504	\$18,645	40%	239%
Board Members Compensation (115)	\$18,925	\$19,775	\$18,875	\$18,275	-1%	-3%
Social Security-Certified Employee Retirement (212)	\$18,323	\$17,523	\$17,421	\$17,482	-1%	0%
Unemployment compensation (230)	\$8,696	\$5,013	\$13,716	\$16,668	18%	22%
Other Purchased Professional and Technical Services (319)	\$10,479	\$8,218	\$24,218	\$15,086	10%	-38%
Travel (580)	\$5,437	\$6,699	\$5,959	\$14,958	29%	151%
Utility Services Removal of Refuse and Garbage (412)	\$11,512	\$13,076	\$13,220	\$14,592	6%	10%
Dues and Fees (810)	\$11,664	\$5,663	\$13,286	\$13,684	4%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$7,645	\$10,738	\$12,727	\$10,238	8%	-20%
Purchased Professional and Technical Board of Education Services (318)	\$4,316	\$16,192	\$4,639	\$9,850	23%	112%
Tires and Repairs (612)	\$0	\$0	\$2,276	\$7,726	N/A	239%
Advertising (540)	\$5,502	\$4,360	\$3,364	\$6,481	4%	93%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$3,072	\$1,540	\$3,183	\$6,007	18%	89%
Severance/Early Retirement Pay (213)	\$5,885	\$4,357	\$6,994	\$5,570	-1%	-20%
Group Life Insurance (221)	\$3,061	\$3,850	\$3,588	\$4,018	7%	12%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,676	\$4,048	\$4,768	\$3,980	2%	-17%
Other General Supplies (615, 660 to 689)	\$4,957	\$2,517	\$2,066	\$2,118	-19%	3%
Official Bond Premiums (525)	\$1,523	\$826	\$1,539	\$1,139	-7%	-26%
Postage and Postage Machine Rental (532)	\$5,511	\$3,235	\$1,555	\$1,000	-35%	-36%
Purchased Property Services; Rentals (440)	\$77	\$77	\$77	\$77	0%	0%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$31	\$15	N/A	-51%
Purchased Professional and Technical Data Processing Services (316)	\$2,373	\$86	\$7	\$0	-100%	-100%
Other Employee Benefits (241 to 290)	\$0	\$2,492	\$0	\$0	N/A	N/A
Purchased Services; Student Transportation Services (510)	\$293,476	\$20,404	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$4,060,160	\$3,845,047	\$3,957,251	\$4,201,252	1%	6%
Nonoperational						
Purchased Property Services; Construction Services (450)	\$1,968,429	\$1,986,479	\$2,135,083	\$2,067,277	1%	-3%
Purchased Property Services; Repairs and Maintenance Services (430)	\$401,013	\$658,970	\$155,573	\$437,074	2%	181%

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Equipment (730)	\$141,652	\$71,792	\$197,506	\$132,833	-2%	-33%
Other General Supplies (615, 660 to 689)	\$129,978	\$173,255	\$134,515	\$98,818	-7%	-27%
Noncertified Salaries (120)	\$57,938	\$62,225	\$57,234	\$81,458	9%	42%
Purchased Property Services; Rentals (440)	\$60,096	\$60,056	\$67,143	\$72,932	5%	9%
Certified Salaries (110)	\$39,416	\$72,778	\$68,415	\$57,226	10%	-16%
Group Health Insurance (222)	\$0	\$0	\$0	\$7,770	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$4,378	\$4,828	\$4,464	\$6,232	9%	40%
Teacher Retirement Fund, After 7-1-95 (216)	\$4,011	\$6,668	\$8,640	\$6,036	11%	-30%
Social Security-Certified Employee Retirement (212)	\$3,069	\$5,552	\$5,234	\$4,378	9%	-16%
Interest on Bonds or Notes (832)	\$0	\$0	\$0	\$2,610	N/A	N/A
Public Employees Retirement Fund (214)	\$1,205	\$1,226	\$1,357	\$2,187	16%	61%
Severance/Early Retirement Pay (213)	\$0	\$0	\$0	\$206	N/A	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$0	\$0	\$30	N/A	N/A
Group Life Insurance (221)	\$0	\$0	\$0	\$28	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$99	\$127	\$100	\$13	-40%	-87%
Nonoperational Total	\$2,811,284	\$3,103,955	\$2,835,263	\$2,977,106	1%	5%
Grand Total	\$18,594,030	\$19,055,387	\$19,370,387	\$18,357,642	0%	-5%